

A
WORD to the WISE;

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HINT to the MINISTER,

ABOUT TAXING

ATTORNIES, SOLICITORS,
PROCTORS, &c.

BY AN UNTAXED ATTORNEY.



TO THE RIGHT HONOURABLE
WILLIAM PITT.

S I R,

IT is a maxim with all great
statesmen and able politicians,
never to adopt a plan, without at
least endeavouring to discover what
will be the probable effects of it.
This rule, as applied to a financier,
is peculiarly just. The great ob-
ject with him is, to raise money ;
and if the means proposed are un-
equal or inadequate to the ends
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intended, his own character, as a man of prudence, must be impeached if he perseveres. To every good subject it will naturally occur, that the government he lives under must be supported; and if the exigencies of the state require it, he will cheerfully contribute whatever is necessary, if he is able.

In raising a revenue from the imposition of taxes, it should be the study of every minister, to do it with as little inconvenience as possible to those who are to bear it: and whether the duty is to be laid on chimney-sweepers or lawyers,

yers, on bakers or publicans, it should be done with prudence and moderation: there should, at least, be an appearance of justice in it.

I am led into a chain of reasoning and reflection upon this subject, from the intended tax upon attornies and solicitors, proctors, and clerks in court.

If it be the object of the minister to raise a revenue from them, which is the purpose avowed, I will not scruple to assert, that the present plan will be destructive of the ends proposed; and, if carried into execution, will more effectually injure and lessen the revenue,

nue, than the projector had any idea or conception of.

If it be done with the view of lessening the number of those gentlemen, the minister would do well, and act more liberally, if he stood forth and said so. But if finance be his only object, it necessarily becomes him to reflect upon the consequences, before he carries his scheme into execution.

If a man pulls down the dam of an immense lake, it will be no apology or excuse to the country he has drowned, to say he did not mean it; for he ought to have

seen the mischief that would inevitably follow such an imprudent measure. Had the persons, who raised the flames in America, seen that it would have ended in the dismemberment of the empire, and perhaps in its total ruin, they would not have rejoiced in the resistance of America; but they must and would have said, as your father declared, That if America did fall, she would fall like the strong man, and pull down with her the pillars of the constitution. Indeed he might have added, If she proved successful, the same end would be answered: for her
success

success has shaken the British empire to its very foundation; and the enormous sums of money spent upon that war, have tortured the imaginations of the best and wisest amongst us, to provide a fund to keep down the interest.

The equity and justice of every tax, are the striking features which point out and distinguish the wisdom and policy of it.

How far the plan for taxing attornies and solicitors, proctors, and clerks in court, will bear an examination, will be best known, when the same comes to be laid before the public. I have seen a
rude

rude sketch of it, which I mean to examine with freedom, and I will do it with decency.

If the scheme, instead of raising a revenue, should operate as a suspension of all law and justice, will the minister still persist in his plan? Will he tell us he has adopted the system, and the unpopularity of the measure shall never deter him from carrying it into effect? I think too highly and honourably of the minister to entertain so unbecoming an opinion of him: nor will I believe that he will wilfully do an injustice to any particular body of men. Whe-

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ther the effect to be produced by the tax upon attornies and sollicitors, proctors, and clerks in court, will operate oppressively, will be best discovered when the plan comes to be scrutinized. As I mean to appeal to his justice, truth shall mark every line of my observations.

By the intended bill, a tax of 5 *l. per annum* is to be laid upon all attornies and sollicitors, &c. &c. within a given district of the capital, and 3 *l. per annum* upon those who live out of it.—To shew the injustice of this part of the tax, let it suffice to remark, that

in this town there are many hundreds who do not get any thing like one hundred a year ; and an immense number who do not get 150 *l.* 200 *l.* or 300 *l.* a year, and have besides wives and families to support and bring up. Are these persons proper objects of taxation *per capita*? If they are, or if Mr. Pitt can think so, he must be confoundedly driven for schemes to raise a revenue.

Every honest man in the profession knows, and will publicly declare, that very few attornies or solicitors get fortunes in this age. I declare, upon my honour, I do not believe there are thirty in

London who get one thousand a year ; and the far greater part of them can scarce keep their heads above water. If Mr. Pitt will send Mr. Watson to examine the different gaols in this town, he will be able to give him a melancholy detail of the multitude of poor wretches of the profession, perishing for want of the common necessities of life. Are such poor devils the proper objects of finance ? Most surely not, for they will not be able to pay the duty. And what then ? Why they are to be incapacitated from acting as attornies and sollicitors ; and if they

they cannot get their bread in the profession they have been brought up to, they must be starved.

If the means of living are taken from them, and more dishonourable pursuits and engagements engross their attention for subsistence ; if, from the severities and oppression of this intended law, they should be tempted, in opposition to the dictates of conscience and their own inclination, to rob for their existence, they can safely say, " Their poverty, and not their will, consented." They may as well be hanged as starved : and the minister who adopts such a system of finance,

finance, would act more generously by the professors of the law, and more consistent with himself, when he brings in such a bill as is proposed, at the same time to bring in another to hang all attornies, solicitors, proctors, clerks in court, &c. &c. who cannot pay the taxes. There would be something truly noble and generous in such a plan.

Does the minister know, that throughout the whole kingdom there is no body of men so heavily taxed as attornies and solicitors? At the moment of a person's becoming clerk, his articles are taxed with a stamp; the execution

cution of them is sworn to upon stamps ; a duty is paid upon the consideration ; and when he has finished his service of five years, he must make oath upon stamp that he has served his clerkship ; and when admitted, his admission is ingrossed upon an 8*l.* stamp : if he resides in London, and is entered of any of the great inns of court, he is obliged to pay a duty upon such admission of 8*l.* or 10*l.* Every article he makes use of in his profession is stamped ; and paper and parchment have a duty imposed upon them besides : yet, notwithstanding this, it is modestly

deftly propofed, that every foli-
 tor and attorney, &c. who fhall
 commence and profecute or de-
 fend any fuit or action in law or
 equity, fhall have a warrant in
 writing, figned by the party,
 plaintiff or defendant, upon a
 2*s.* 6*d.* ftamp, to be paid by the
 attorney or folicator who fhall
 be thus employed; and fuch at-
 torney or folicator fhall pay the
 fame out of his own pocket.—By
 all that is good, I never faw any
 thing fo tyrannical and unjuft in
 my life; it is too abfurd for any
 man to credit: and yet this is the
 plan for raifing a revenue. The
 ingenious

ingenious projector of it should have whispered one serious uncontrovertible truth into Mr. Pitt's ear—that the more suits, actions, litigations, and prosecutions there are, the more the revenue will be increased. It is not the taxing and discouraging of attornies and solicitors, proctors, and clerks in court, &c. &c. that will raise a revenue: he must be a wretched financier indeed, who does not see through the folly and absurdity of such a system. But if it were even possible to raise a revenue equal to the wishes of the minister, by the adoption of the pre-

sent plan, does it not occur to him that there is a manifest injustice in it?

My neighbour has been robbed; he asks my assistance to procure him redress, and punish the thief. I agree to do it; for which purpose I must have an authority upon stamps; and, because I am his attorney, I must pay the duty out of my own pocket.—Would not a baker, a chimney-sweeper, a publican, or any other person, think it very hard, if he was to find you bread, sweep your chimney, or provide you with a draught of good porter, if he was to pay
2d.

2*d.* for every loaf he sold, 1*d.* for every chimney he swept, and a halfpenny for every pint of porter he procured you? Let such a tax be laid on the baker, chimney-sweeper, and publican; and punish the party with a penalty of 50*l.* for taking, directly or indirectly, the money imposed upon him by government; and then see whether there will not be a terrible outcry against such a system of taxation: There would be no hot rolls and butter in July; the chimneys would stink enough to poison the Devil; and the minister himself, if his tongue was as parched as Dives's,

might call to eternity upon father Abraham for a pint of porter, before he would be able to get it.

But, independent of every idea of oppression upon the solicitors and attornies, proctors, and clerks in court, who, as members of the community, have as much right to the protection of government as any other body of men,—I will not scruple to assert, that the plan is impracticable; and will be found so, when it is too late. For by this bill a defendant is required to specify the cause of action in his warrant, which he calls upon his attorney to defend: this can-

not be known till the plaintiff declares; and I appeal to every lawyer in Westminster Hall, if what is here asserted is not true? Besides, even in the case of a plaintiff who commences the suit, it cannot in all cases be known; and to gentlemen who live in the country, and are not conversant in actions, this will be impracticable; for, without any reflection, they are frequently not able to determine.

The profits of an attorney or solicitor, proctor, or clerk in court, &c. may have been very highly painted to the minister. But if the projectors of the tax had not been
grossly

grossly or wilfully ignorant in that particular, they would have told him, as the truth is, that for the warrant to prosecute or defend an action, he is only allowed 1 s. and 3 s. 4 d. for his attendance; from which he is now called upon to pay a duty of 2 s. 6 d. out of his own pocket: and for no other reason than that he *may* be benefited in the course of the cause; not recollecting, that where one action arrives at the age of maturity, one hundred die in their infancy: so that, according to the present plan, an attorney, solicitor, proctor, clerk in court, &c.
 &c.

&c. is to pay 5*l.* or 3*l.* a year, as the case may be, for liberty to support the honest claims of his neighbour against those who oppress him; or to prosecute the just rights of a poor man, who has every thing but money in his pocket: and for this heroic act of virtue in the attorney and solicitor, he is to be saddled with a 2*s.* 6*d.* stamp out of his own pocket.

Supposing an attorney to sue out five hundred writs in a year, he is for that reason to pay out of his own pocket 52*l.* 10*s.*; and if he is modest enough to ask the men, who employed him in their business,

ness, to re-pay that money to him, he is by this law to be punished with the utmost severity for his impudence.

If the author of this bill meant to pay the profession the compliment of considering them as so many good Samaritans, pouring oil into the wounds of the oppressed suitors of the court, the attornies and solicitors are highly obliged to him for the compliment: but the truth is, that their cruises are not like the widow's; and though their hearts bleed at what they frequently see, they are, like the Levite, obliged to pass by on the other side. If they want a little oil to
trim

trim their own lamp with, before they can raise a supply, they are obliged to deliver their bills in writing, with their names subscribed to them; and to wait a month before they can jogg the memory of their clients, who, if not members of parliament, may be gone to Old Harry in the mean time.

There is no trade or profession in the kingdom that labours under such an inconvenience as attorneys and solicitors. Counsellors make no bad debts; 'tis all a ready-money trade with them. The business and the fee are like

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meat and drink found and provided for them; and those who are now in parliament would do well to remember, that the moment the poor attornies and solicitors are driven out of Westminster Hall, the minister may let it out for a barn to the first overgrown farmer in the kingdom, who may have stock enough to fill it; for there can be no difficulty in pronouncing, that counsellors will have nothing to do; and judges, of course, will become useless. I do not know whether this is agreeable to the wishes of the minister, or a part of his plan.

But, 'to sum up the whole—
what the poor frogs said to the
boys who were pelting them with
stones, is perfectly applicable to
the attornies and solicitors, proc-
tors, and clerks in court, &c. &c.

“ It may be fun to you,
“ But it is death to us.”

F I N I S.

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But to turn up the whole
what the poor fellow did to the
boys who were getting them with
fence, is just as much as to
the animals and fellow creatures
fence, and others in coming the day.

"I am so far from you
"But I am so far from you"

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